

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2010**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 2/16/11

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**AGREED-UPON PROCEDURE REPORT**  
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**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
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**THE ROBINETTE FIRM**  
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**INDEPENDENT ACCOUNTANTS' REPORT**

TO THE BOARD OF DIRECTORS  
RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Richland Parish School Board and the Legislative Auditor of the State of Louisiana solely to assist you in evaluating the accounting records of the School Activity Fund of Richland Parish School as of and for the year ended June 30, 2010. The school district management is responsible for the school accounting records. This engagement to apply agreed-upon procedures was performed in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the accounts to which they pertained are set forth in the accompanying Description of Procedures for Selected Records and Transactions, and our findings relative thereto are set forth in the related accompanying Summary of Findings, Observations and Recommendations, both of which are an integral part of this report.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the School Activity Fund. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the specified users listed above and is not intended to be and should not be used by anyone other than these specified parties.

*The Robinette Firm, APAC*

The Robinette Firm, A Professional Accounting Corporation

Monroe, Louisiana  
September 28, 2010

## RAYVILLE HIGH SCHOOL

RAYVILLE HIGH SCHOOL  
DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for the one bank account.

Richland State Bank	\$14,870.68
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- d. We determined the propriety of deposits in transit, if any.  
There were no deposits in transit.
- e. We examined all interfund transfers, if any.  
There were no interfund transfers.
- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2010.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. There were no outstanding checks over 90 days old at year-end.

**RAYVILLE HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
2. We obtained the football schedule for the school year. We selected every home game and tested the receipt for items a through d above.



**RAYVILLE HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon thirty-five checks. Twenty five checks were selected on a random basis. Ten checks were haphazardly selected from the football athletic account. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in Schedule 2, Summary of Findings, Observations and Recommendations.

**RAYVILLE HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

**REVENUES**

The following exceptions were noted in our test of 15 receipts selected at random and certain athletic receipts.

- A. None.
- B. One receipt in the amount of \$245.00 was received by the yearbook in October. It was not turned in to the office until 2/18/10.
- C. None.
- D. Four receipts did not have adequate evidence to indicate control over the money received.

Our recommendations are as follows:

- 2010-1** Timely deposit of funds prevents losses and aids in accurate record-keeping. All teachers and sponsors should be instructed to turn all money in to the office daily.

**CORRECTIVE ACTION PLAN:** This will be discussed in a faculty meeting.

**Contact Person:** Georgia Ineichen

- 2010-2** We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** This will be discussed in a faculty meeting.

**Contact Person:** Georgia Ineichen

- 2010-3** One receipt we tested involved baseball concessions. The collection of the concession did not indicate dual control over the money. We recommend two persons sign the count sheet to evidence dual control.

**CORRECTIVE ACTION PLAN:** Coach Dupont will ensure that two persons count concession money.

**Contact Person:** Georgia Ineichen, Stephen Dupont

**RAYVILLE HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Two disbursements represented partial payments on a large invoice.
4. No invoice was available to document the following payments:  
#33419 Mulhern Flowers \$55.00
5. Proper documentation was not available for check #33419.
6. None.
7. None.
8. None.
9. None.
10. Check #33576 to Brown Holley Flowers for \$35.00 was paid from the Tennis account. Check #33041 was a gift for a faculty member paid out of the general fund.

Our recommendations are as follows:

- 2010-4** We noted one instance listed above where checks were paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** This will be discussed in a faculty meeting.

**Contact Person:** Georgia Ineichen

- 2010-5** Two purchases were made for gifts to individuals and paid out of school funds. This is a violation of state expenditure laws. School personnel should familiarize themselves with state expenditure laws in order to avoid these noncompliance events.

**CORRECTIVE ACTION PLAN:** Tennis sponsors will be informed that memorial flowers will not be allowed to be paid out of the tennis account. Care will be taken to avoid paying faculty gifts from the general fund.

**Contact Person:** Georgia Ineichen, Ken Newsom

HOLLY RIDGE ELEMENTARY

**HOLLY RIDGE ELEMENTARY**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$22,578.35
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at year-end.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

Cash was invested in a public NOW account.

4. There were no outstanding checks over 90 days old.

HOLLY RIDGE ELEMENTARY

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 4, Summary of Findings, Observations and Recommendations.

HOLLY RIDGE ELEMENTARY

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Holly Ridge Elementary.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

1. None.
2. None.
3. None.
4. 2 of 15 deposits did not have evidence of control over receipts.

#186568	Beta	\$272.50
#186588	Beta	\$398.00

We make the following recommendations:

- 2010-1** Dual control is important to prevent loss of funds. All fundraiser receipts should be counted by two persons with both persons signing the sheet to indicate the amount collected.

**CORRECTIVE ACTION PLAN:** Due diligence will be made to ensure proper control over receipts by having two people count the money and both signing the sheet to indicate the amount collected is correct.

**Contact Person:** Clovis Christman

**HOLLY RIDGE ELEMENTARY**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. One disbursement to School Specialty dated 4/9/10 in the amount of \$69.50 did not have adequate evidence of receipt.
4. None.
5. Check #12849 to School Specialty listed above did not have proper documentation.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2010-2** We noted one instance listed above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** Due diligence will be made to ensure proper and adequate documentation is provided as evidence for all payments and checks written.

**Contact Person:** Clovis Christman



## RAYVILLE JUNIOR HIGH SCHOOL

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$11,944.49
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d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

e. We examined all interfund transfers, if any.

There were no interfund transfers.

f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2010.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327

4. There are no outstanding checks over 90 days old at year-end.

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

We selected 15 receipts on a random basis and performed the following procedures:

- a. We traced to the bank validated deposit slip.
- b. We determined if the deposits were made on a timely basis.
- c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
- d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RAYVILLE JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 6, Summary of Findings, Observations and Recommendations.

RAYVILLE JUNIOR HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, *Description of Procedures for Selected Records and Transactions of Rayville Junior High School*.

**REVENUES**

We noted the following exceptions in our tests of 15 receipts:

- A. None.
- B. Deposit #355646 dated 11/18/09 was not deposited in the bank until 11/30/09.
- C. None.
- D. Eight of fifteen receipts tested did not have evidence to support control over the receipt of cash.

Our recommendations are as follows:

- 2010-1** We noted no evidence of dual control over concessions. Dual control over cash receipts is essential in ensuring funds are deposited intact and not subject to misappropriation. We recommend the school implement a cash collection log for concessions signed daily by the two employees collecting the money.

**CORRECTIVE ACTION PLAN:** Coach Krier and I will close the concession stand seven minutes early to count the money and walk the money box up to the office. The money box is locked in the safe and recounted by Mrs. Brooks and myself. In the event that either Coach Krier or myself is absent, then Mrs. Lambert will help me recount the money and make the daily deposit. In the event that two of the three concession workers (Krier, Guirlando, and Keys) are absent on the same day, then the concession stand will not be opened that day. We also have established a \$20 start up procedure. We hold out \$20 from each daily deposit to use in the next days concession.

**Contact Person:** Tony Guirlando

- 2010-2** We noted one deposit for a homecoming fundraiser in the amount of \$2,310.70. The money was received from the principal, Mr. Guirlando; however, there were no receipts to indicate the amount collected from the students. The receipts to indicate the amount received were either lost or destroyed. Controls over receipts should be implemented immediately to comply with school board policy and prevent the misuse or misappropriation of funds.

**CORRECTIVE ACTION PLAN:** Richland Parish receipt pages will be used for all money collected in the name of RJHS. These records will be stored in the safe room for a minimum of three years.

**Contact Person:** Tony Guirlando

**RAYVILLE JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**REVENUES (Continued)**

- 2010-3** We recommend all admission events sell pre-numbered tickets which are reconciled to the amount collected at the gate. The ticket reconciliation should be signed by at least two individuals involved in the gate collection. The ticket reconciliation should be reviewed for accuracy by the office and any significant discrepancies should be investigated.

**CORRECTIVE ACTION PLAN:** RJHS will use multi-colored tickets at all home athletic events. A ticket will be issued by the gate keeper upon payment of their entry fee. A separate ticket taker will be sitting at a separate table and will collect tickets as spectators enter the event. At the end of the evening, the number of the first ticket sold will be subtracted from the number of the last ticket sold to reconcile the amount of money in the gate box. In addition, RJHS will establish a receipt of payment from RJHS. This form will be used to track payments to the referees, clock keeper, etc.

**Contact Person:** Tony Guirlando

- 2010-4** All deposits should be made on a timely basis. Daily deposits prevent loss of funds and aid in accurate record-keeping. Teachers and sponsors should be instructed to turn in all money daily.

**CORRECTIVE ACTION PLAN:** All deposits will be made on a daily basis. Both Mrs. Lambert and I have been trained in the deposit procedures that Mrs. Brooks uses. One of us will make the daily deposit in the event that Mrs. Brooks is absent from school.

**Contact Person:** Tony Guirlando

RAYVILLE JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. There was no evidence of receipt for the following purchases:  
#3251 Tony Guirlando \$1,220.00
4. None.
5. Four disbursements were for start-up cash for athletics and concessions. The gate receipts did not list the start-up cash to support the re-deposit of these amounts. Also, adequate documentation was not available for the item listed in #3 above.
6. None.
7. None.
8. The items listed in numbers 3 and 5 above did not have adequate documentation to determine if they were necessary and reasonable.
9. None.
10. The items listed in numbers 3 and 5 above did not have adequate documentation to determine if the costs were allowable.

Our recommendations are as follows:

**2010-5** During our procedures we noted a large personal purchase (pool table) was made on the school's Sam credit card by the principal. The principal paid off the purchase over several months. No sales tax was paid on the purchase. This purchase violated state law as its effect was a short term loan to the principal. In addition, no sales tax was paid on the purchase although the purchase should have been fully taxable. Interest was also incurred on the balance. No personal items should be purchased with the district's credit card. Appropriate measures should be taken to ensure this does not happen again.

**CORRECTIVE ACTION PLAN:** Once the error was discovered, the pool table was paid off in full, as was the interest by the principal. No future personal items will appear on school credit cards.

**Contact Person:** Tony Guirlando

**RAYVILLE JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES (Continued)**

**2010-6** We selected four disbursements to cash representing start-up cash for athletic events. However, the gate receipts form did not provide for the start-up cash to be acknowledged by those counting the gate. We recommend that start-up cash be added to the gate receipts form to acknowledge the amount of money received and to provide accurate record-keeping.

**CORRECTIVE ACTION PLAN:** We will implement the use of the tally sheet for gate box form which includes a start up amount for each home game to account for this start up amount.

**Contact Person:** Karen Brooks, Tony Guirlando

**2010-7** We noted the school principal cashed a large check (\$1,220.00) for cash awards to students. Although there was a hand-written list of students to receive the award there was not adequate documentation of the calculation of scores that led to the award nor the receipt of the award. We recommend documentation be retained of the student scores and achievements leading to the awards and that all students sign for their award.

**CORRECTIVE ACTION PLAN:** All students who receive cash from RJHS during our Academic Awards Ceremonies will sign an Awards Ceremony cash received receipt page.

**Contact Person:** Tony Guirlando



DELHI MIDDLE SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 7**

**DELHI MIDDLE SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:
  - a. We verified the mathematical accuracy of the reconciliation.
  - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. We compared the reconciled book balance to the general ledger for one bank account.

Regions	\$23,386.85
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  - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.
  - e. We examined all interfund transfers, if any.

There were no interfund transfers.
  - f. There were no outstanding checks at June 30, 2010.
2. There were no certificates of deposit at June 30, 2010.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were no outstanding checks over 90 days old at year-end.

**DELHI MIDDLE SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 8, Summary of Findings, Observations and Recommendations.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 8**

**DELHI MIDDLE SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Delhi Middle School.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- a. None.
- b. None.
- c. None.
- d. None.

DELHI MIDDLE SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. Adequate evidence of receipt was not available for the following payments:  
#12066 D&H Sporting Goods \$467.95
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

We recommend the following changes:

- 2010-1** We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** Procedures will be implemented to make sure that the coaches initial every purchase as evidence of receipt and proper approval.

**Contact Person:** Shirley McDade

DELHI HIGH SCHOOL

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for the one bank account.

Regions Bank	\$24,246.85
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. There were no certificates of deposit at June 30, 2010.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

One bank account was in existence at June 30, a public NOW account at Richland State Bank.

4. There was no outstanding checks over 90 days old at year-end.

**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
2. We obtained the football schedule for the school year. We selected every home game and tested the receipt for items a through d above.



**DELHI HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon thirty-five checks. Twenty five checks were selected on a random basis. Ten checks were haphazardly selected from the football athletic account. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under allocable laws.

The results of those tests are discussed in Schedule 10, Summary of Findings, Observations and Recommendations.

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville High School.

**REVENUES**

The following exceptions were noted in our test of 15 receipts selected at random and certain athletic receipts.

- A. None.
- B. Three receipts were deposited late.
- C. None.
- D. Eight receipts did not have adequate documentation to indicate control over the receipts as follows:

#68224	J. Cleveland	\$825.00
#68273	J. Johnson	\$70.00
#68273	C. Broussard	\$64.00
#301338	J. Fitch	\$100.00
#301405	M. Stevens	\$1,220.00
DHS vs. Franklin		\$3,150.00
DHS vs. St. Frederick		\$3,184.00

Our recommendations are as follows:

- 2010-1** Timely deposits prevent the loss of funds and aid in accurate record-keeping. All personnel should be instructed to turn all money in daily and bank deposits should be made on a daily basis.

**CORRECTIVE ACTION PLAN:** All personnel will be instructed to turn money in daily. The bookkeeper has been told to make deposits daily.

**Contact Person:** Chris Broussard

- 2010-2** All teachers or club sponsors who handle money should maintain a log to record all collections of monies from students. The amounts collected should be recorded on the log and given to the principal or secretary for receipt when the money is turned in. The teacher's log book should be turned in to the school office at year-end to provide an audit trail of the receipts.

**CORRECTIVE ACTION PLAN:** Personnel will be trained at the beginning of the year on the proper manner of handling money and documenting the receipt of funds for school accounts.

**Contact Person:** Chris Broussard

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**REVENUES (Continued)**

- 2010-3** A ticket reconciliation should be prepared for all admission events. The reconciliation should indicate the first and last tickets sold as well as the beginning startup money. The total proceeds should be reconciled to the original startup plus the number of tickets multiplied by the admission price. We noted incomplete reconciliations for two home football games. All reconciliations should be fully completed and signed by those persons responsible for the gate.

**CORRECTIVE ACTION PLAN:** We will count money with two people and get signatures.

**Contact Person:** Chris Broussard

- 2010-4** All concessions should be collected under dual control. The two persons selling the concessions should count the money and sign to document the dual control over the receipts. This form should be maintained to support the amount of concessions collected.

**CORRECTIVE ACTION PLAN:** Two people will collect concessions money and sign the document.

**Contact Person:** Chris Broussard

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHEDULE 10**

**DELHI HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. 21 of the 35 invoices selected for testing were not properly canceled.

2. None.

3. The following checks were paid without evidence of receipt:

#6952	Green Sports	\$2,213.72
#7160	Sonic	\$39.00
#6834	Riddell	\$898.80
#6908	Green Sports	\$1,134.93
#7091	Monroe Basketball Assn	\$1,410.00

4. Only half of the invoice was paid on check #6908 to Green Sports.

5. The checks listed in 3 above did not have proper documentation.

6. Check #7141 to Monroe Office Equipment included late charges of \$26.  
Check #7344 to Brookshires included sales tax of \$.99.

7. None.

8. None.

9. None.

10. None.

Our recommendations are as follows:

**2010-5** We noted five instances listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** All personnel will be advised that they must maintain documentation to support a disbursement.

**Contact Person:** Chris Broussard

DELHI HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**EXPENDITURES (Continued)**

**2010-6** Twenty-one invoices selected for testing were not properly canceled. Marking all original invoices 'paid' prevents duplicate payments.

**CORRECTIVE ACTION PLAN:** The secretary will be sure to mark invoices 'paid'.

**Contact Person:** Chris Broussard, Meredith Gray

**2010-7** One invoice was paid that included late charges of \$26. Care should be taken to pay invoices on a timely basis so unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** The secretary will be advised to pay all due accounts in full by the due date.

**Contact Person:** Chris Broussard

**2010-8** One expenditure indicated sales tax was paid to the vender. This expenditure is not necessary as the school is exempt from paying sales tax.

**CORRECTIVE ACTION PLAN:** All employees have been advised to get a tax exempt form prior to purchases to avoid sales tax.

**Contact Person:** Chris Broussard

## MANGHAM JUNIOR HIGH SCHOOL

MANGHAM JUNIOR HIGH SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$46,661.61
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year-end:

Richland State Bank	
CD #019681	\$13,086.64
CD #013275	10,698.50

- a. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.

4. There were no outstanding checks over 90 days old at June 30, 2010.

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 11**

**MANGHAM JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.



**MANGHAM JUNIOR HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 12, Summary of Findings, Observations and Recommendations.

**MANGHAM JUNIOR HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Mangham Junior High School.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. One receipt was written for less than what was collected according to the documentation.

Our recommendations are as follows:

- 2010 - 1** All money collected by the school should be deposited intact daily. Any differences between the amount collected and the amount deposited should be investigated immediately.

**CORRECTIVE ACTION PLAN:** We will investigate and resolve any differences between the cash receipt documentation and the cash collected at the time the cash is receipted.

**Contact Person:** Aimee Stamey

MANGHAM JUNIOR HIGH SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. One disbursement to Teacher's Helper dated 7/22/09 in the amount o \$44.95 was not properly cancelled.
2. None.
3. None.
4. The disbursement listed in item 1 was made without an appropriate invoice.
5. The disbursement listed in item 1 was made without proper documentation.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2010-2** One invoice was not properly cancelled. Marking all invoices 'paid' prevents duplicate payments.

**CORRECTIVE ACTION PLAN:** We will double check to be sure every invoice is marked paid.

**Contact Person:** Aimee Stamey

- 2010-3** We noted one instance above where a check was paid without adequate supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** We will be sure and retain the original invoice on all payments.

**Contact Person:** Aimee Stamey

## MANGHAM ELEMENTARY SCHOOL

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 13**

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank                      \$19,218.16

- d. We determined the propriety of deposits in transit, if any.  
  
There were no deposits in transit.
- e. We examined all interfund transfers, if any.  
  
There were no interfund transfers.
- f. We traced outstanding checks to the checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. CD #60015, Richland State Bank              \$27,009.06
- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a *Certificate of Deposit* and one public NOW accounts.

4. The following outstanding checks were over 90 days old:

#1881	12/09/08	Presley Williams	\$7.25
#1890	12/09/08	Montana Emory	\$7.25
#1899	12/09/08	Layla Glass	\$7.25
#1920	12/10/08	Marissa McKnight	\$7.25
#1928	12/10/08	Remy Tuney	\$7.25
#1938	12/10/09	Caleb Cunningham	\$8.25

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**MANGHAM ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 14, Summary of Findings, Observations and Recommendations.

MANGHAM ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Records and Transactions of Mangham Elementary School.

**CASH**

- 2010-1** We noted six checks outstanding over 90 days, including five checks that have been outstanding for two years. Items not clearing on the reconciliation in a timely manner should be investigated. Unclaimed property may need to be remitted to the state under state escheat laws.

**CORRECTIVE ACTION PLAN:** We will void and reissue the checks.

**Contact Person:** Michelle Duchesne

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. Two receipts were filled out after the money was deposited. The receipts were dated after the deposit date.
- C. None.
- D. None.

Our recommendations are as follows:

- 2010-2** Timely issuance of receipts serves as a control procedure to prevent the loss or misuse of funds. Receipts should be issued to persons giving money to office personnel at the time of receipt.

**CORRECTIVE ACTION PLAN:** We will fill out receipts at the time the money is received.

**Contact Person:** Michelle Duchesne



**MANGHAM ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. Three disbursements were not properly canceled to prevent duplicate payments.
2. One disbursement had only one signature on the check.
3. None.
4. None.
5. None.
6. None.
7. None.
8. Check #2420 to Wal Mart for \$1,219.02 included a late fee of \$10.85.
9. None.
10. Disbursement listed in item 8 had a missing receipt for \$3.36.

Our recommendations are as follows:

**2010-3** Two invoices were not properly canceled. Marking all original invoices 'paid' prevents duplicate payment.

**CORRECTIVE ACTION PLAN:** All invoices will be marked 'paid' at the time of payment.

**Contact Person:** Michelle Duchesne

**2010-4** State law requires two signatures to disburse school funds. We noted one check had only one signature. This practice should be ceased in order to comply with state law and district policy.

**CORRECTIVE ACTION PLAN:** We will make sure all checks have two signatures before release.

**Contact Person:** Michelle Duchesne

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHEDULE 14**

**MANGHAM ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES (Continued)**

**2010-5** One invoice was paid that included late charges of \$10.85. Care should be taken to pay invoices on a timely basis so unnecessary late charges are not incurred.

**CORRECTIVE ACTION PLAN:** All invoices will be paid in a timely manner to avoid late charges.

**Contact Person:** Michelle Duchesne

## RAYVILLE ELEMENTARY SCHOOL

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$79,444.79
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. There were no outstanding checks at June 30, 2010.

2. We obtained a list of certificates of deposit for the year:

- a. C.D., Richland State Bank \$50,393.58

- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a Certificate of Deposit and one public NOW accounts.

4. The following outstanding check was over 90 days old at year-end:

#13081 2/24/10 Wilijah Waylor \$18.03

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**RAYVILLE ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. *Accounting distribution/classification is consistent and correctly posted.*
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 16, Summary of Findings, Observations and Recommendations.

**RAYVILLE ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Rayville Elementary School.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. None.

RAYVILLE ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. Four invoices were not properly cancelled to prevent duplicate payment.
2. None.
3. Check #12993 to Kayes for \$4.99 did not have evidence of receipt.
4. Check #12993 did not have an invoice.
5. Adequate documentation was not available for check #12993.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

- 2010-1** Four invoices were not properly cancelled. Marking all original invoices 'paid' prevents duplicate payments.

**CORRECTIVE ACTION PLAN:** We purchased a 'paid' stamp to stamp invoices.

**Contact Person:** Stacy Lee

- 2010-2** We noted one instance listed above where a check was paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper documentation.

**CORRECTIVE ACTION PLAN:** We talked to the teachers and announced in a faculty meeting that all receipts must be turned in to the office or invoices will not be paid.

**Contact Person:** Stacy Lee



START ELEMENTARY SCHOOL

START ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:

- a. We verified the mathematical accuracy of the reconciliation.
- b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
- c. We compared the reconciled book balance to the general ledger for one bank account.

Bancorp South	\$16,104.26
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- d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit at June 30, 2010.

- e. We examined all interfund transfers, if any.

There were no interfund transfers.

- f. We supported the outstanding checks at June 30, 2010 by comparing them to checks clearing in the subsequent month's bank statement.

2. We obtained a list of certificates of deposit for the year and:

- a. C.D., Richland State Bank \$70,371.93

- b. We tested the reasonableness of interest income.

3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a Certificate of Deposit and one public NOW accounts.

4. There were no outstanding checks over 90 days old at year-end.

**START ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. *We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.*
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**START ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 18, Summary of Findings, Observations and Recommendations.

**START ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Start Elementary School.

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

- A. None.
- B. None.
- C. None.
- D. Only one person signed the concession log sheet.

Our recommendations are as follows:

**2010-1** Dual control is an important element of internal control. Dual control is evidenced by two signatures on the concession log sheet. Personnel handling cash should be instructed on the importance of concession receipt signatures.

**CORRECTIVE ACTION PLAN:** The finding listed above was corrected. We will make sure any receipts written in the future will have two signatures on log sheets.

**Contact Person:** Joy Davis, Connic Skains

**START ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

DELHI ELEMENTARY SCHOOL

DELHI ELEMENTARY SCHOOL

DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010

A. CASH AND CASH EQUIVALENTS

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:
  - a. We verified the mathematical accuracy of the reconciliation.
  - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. We compared the reconciled book balance to the general ledger for one bank account.

Guaranty Bank & Trust	\$40,876.87
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  - d. We determined the propriety of deposits in transit, if any.
  - e. We examined all interfund transfers, if any.

There were no interfund transfers.
  - f. We traced outstanding checks at June 30, 2010 to checks clearing in the subsequent month's bank statement.
2. We obtained a list of certificates of deposit for the year and:
  - a. There were no certificates of deposit at June 30, 2010.
  - b. We tested the reasonableness of interest income.
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327. Cash was invested in a public NOW account and a money market account.
4. There were no outstanding checks at June 30, 2010 that were over 90.



**DELHI ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.

**DELHI ELEMENTARY SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon twenty-five checks selected on a random basis. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 20, Summary of Findings, Observations and Recommendations.

**DELHI ELEMENTARY SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

*This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Delhi Elementary School.*

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random.

1.   A.   None.
- B.   None.
- C.   None.
- D.   None.

DELIH ELEMENTARY SCHOOL

SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. Five invoices were not properly canceled.
2. None.
3. None.
4. None.
5. None.
6. None.
7. None.
8. None.
9. None.
10. None.

Our recommendations are as follows:

**2010-1** Five invoices were not properly canceled. Marking all original invoices as 'paid' prevents duplicate payments.

**CORRECTIVE ACTION PLAN:** All invoices and documentation must be stamped 'paid'. The process has been more clearly shown to the clerk.

**Contact Person:** Shelly Crawford

## MANGHAM HIGH SCHOOL

**MANGHAM HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**A. CASH AND CASH EQUIVALENTS**

1. We obtained bank reconciliations for all bank accounts as of June 30, 2010 and performed the following:
  - a. We verified the mathematical accuracy of the reconciliation.
  - b. We agreed the balance per the bank statement to the amount shown on bank reconciliation.
  - c. We compared the reconciled book balance to the general ledger for one bank account.

Richland State Bank	\$30,504.21
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  - d. We determined the propriety of deposits in transit, if any.

There were no deposits in transit.
  - e. We examined all interfund transfers, if any.

There were no interfund transfers.
  - f. We supported the outstanding checks by comparing to the checks clearing in the subsequent month's bank statement.
2. There are no certificates of deposit at June 30, 2010
3. We determined that cash has been sufficiently invested as required by LSA R.S. 39:2955, 39:327.
4. There were two outstanding checks over 90 days old.

#18924	11/13/08	James Donnelly	\$55.00
#19692	1/14/10	Melissa Jones	\$19.50

**MANGHAM HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**B. REVENUES**

1. We selected 15 receipts on a random basis and performed the following procedures:
  - a. We traced to the bank validated deposit slip.
  - b. We determined if the deposits were made on a timely basis.
  - c. We traced the individual receipts within the deposit to the cash receipts journal to determine that the receipts batch total matched the deposit total.
  - d. We traced the individual receipts within the deposit to their related account ledger card, teacher log/receipt, concessions inventory or admission ticket reconciliation, etc.
2. We obtained the football schedule for the school year. We selected every home game and tested the receipt for items a through d above.

**MANGHAM HIGH SCHOOL**

**DESCRIPTION OF PROCEDURES  
FOR SELECTED RECORDS AND TRANSACTIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**C. EXPENDITURES**

We conducted our test of disbursements upon thirty-five checks. Twenty five checks were selected on a random basis. Ten checks were haphazardly selected from the football athletic account. Each check was tested for these attributes:

1. Documentation canceled to prevent duplicate payment.
2. Check signed by authorized personnel.
3. Evidence of receipt of goods or services.
4. Invoice amount agrees with check amount.
5. Charge is supported by proper documentation.
6. Invoice date is current when compared to date of check.
7. Accounting distribution/classification is consistent and correctly posted.
8. Charge appears to be necessary and reasonable.
9. Bids obtained if applicable.
10. Expenditure is allowable under applicable laws.

The results of those tests are discussed in Schedule 22, Summary of Findings, Observations and Recommendations.



**MANGHAM HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

This section of the report summarizes our findings, observations and recommendations as a result of performing the procedures described in the preceding section, Description of Procedures for Selected Records and Transactions of Mangham High School.

**CASH**

**2010-1** We noted two checks outstanding over 90 days, including one check that has been outstanding for two years. Items not clearing on the reconciliation in a timely manner should be investigated. Unclaimed property may need to be remitted to the state under state escheat laws.

**CORRECTIVE ACTION PLAN:** Calls have been made to these people. Two of the four have gone through the bank.

**Contact Person:** Felena Wyatt

**REVENUES**

We noted the following exceptions in our test of 15 receipts selected at random and certain athletic receipts.

- A. None.
- B. Three receipts were not deposited in a timely manner.
- C. None.
- D. None.

We recommend the following:

**2010-2** We noted three receipts that were deposited more than three business days from receipt. Timely deposits prevent loss of funds and aid in accurate record-keeping. All teachers and club sponsors should be instructed to turn all money in daily and daily deposits should be made by office personnel.

**CORRECTIVE ACTION PLAN:** Deposits will be made on a daily basis.

**Contact Person:** Felena Wyatt

MANGHAM HIGH SCHOOL

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES**

Exceptions by attribute are recapped as follows:

1. None.
2. We noted four checks in our sample that had only one signature.
3. The following checks did not have adequate evidence of receipt:

#19399	Delta ridge Implement	\$83.60
#19924	Varsity Spirit Fashions	\$80.50
#19971	World Class	\$984.58
#19447	Team Sports USA	\$2,623.95
#19460	D&H Sports	\$1,805.00

4. No invoice was available for check #19460.
5. The checks listed in item 3 above did not have adequate supporting documentation. A duplicate payment was made for an invoice from Sherwin Williams.
6. None.
7. None.
8. Check #19896 to LIISAA for \$500.00 was for a penalty.
9. None.
10. None.

We recommend the following:

- 2010-3** State law requires two signatures to disburse school funds. We noted four checks in our sample that had only one signature, a violation of state law. We recommend all checks be required to have two signatures.

**CORRECTIVE ACTION PLAN:** More than one person is on the signature card at the bank.

**Contact Person:** Felena Wyatt

- 2010-4** We noted five instances listed above where checks were paid without supporting documentation. It should be understood by all personnel that disbursements will only be made when adequate documentation exists. Documentation should consist of an original invoice, evidence of receipt and proper approval.

**CORRECTIVE ACTION PLAN:** All checks will have supporting documentation from this point forward.

**Contact Person:** Felena Wyatt

**MANGHAM HIGH SCHOOL**

**SUMMARY OF FINDINGS, OBSERVATIONS AND RECOMMENDATIONS  
FOR THE YEAR ENDED JUNE 30, 2010**

**EXPENDITURES (Continued)**

**2010-5** We noted one check in the amount of \$500 for the payment of a fine. Penalties are an unnecessary expenditure of school funds and steps should be taken to avoid incurring these types of penalties.

**CORRECTIVE ACTION PLAN:** Persons receiving penalties will pay the fine from their personal checking account.

**Contact Person:** Felena Wyatt

**RICHLAND PARISH SCHOOL BOARD  
Rayville, Louisiana**

**SCHOOL ACTIVITY FUND  
STATUS OF PRIOR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2010**

**RAYVILLE HIGH SCHOOL**

**Revenues**

2009-1      Timely deposits  
Status:      See finding 2010-1

**Expenditures**

2009-2      Excessive spending  
Status:      Resolved

**HOLLY RIDGE ELEMENTARY**

**Revenues**

2009-1      Control over receipts  
Status:      See finding 2010-1

**Expenditures**

2009-2      Inadequate supporting documentation  
Status:      See finding 2010-2

**RAYVILLE JUNIOR HIGH**

**Cash**

2009-1      Old outstanding check  
Status:      Resolved

**Revenues**

None

**Expenditures**

2009-2      Cancellation of invoices  
Status:      Resolved

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**RAYVILLE JUNIOR HIGH, CONTINUED**

**Expenditures**

2009-3      Controls over start-up cash  
Status:      See finding 2010-5

2009-4      Basketball officials  
Status:      Resolved

**DELHI MIDDLE SCHOOL**

**Revenues**

None

**Expenditures**

None

**DELHI HIGH SCHOOL**

**Revenues**

2009-1      Timely deposits  
Status:      See finding 2010-1

2009-2      Teacher receipts  
Status:      See finding 2010-2

**Expenditures**

2009-3      Inadequate supporting documentation  
Status:      See finding 2010-5

2009-4      Cancellation of invoices  
Status:      See finding 2010-6

**RICHLAND PARISH SCHOOL BOARD**  
Rayville, Louisiana

**SCHOOL ACTIVITY FUND  
STATUS OF PRIOR FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2010**

**MANGHAM JUNIOR HIGH**

**Revenues**

None

**Expenditures**

None

**MANGHAM ELEMENTARY**

**Revenues**

None

**Expenditures**

None

**RAYVILLE ELEMENTARY**

**Revenues**

None

**Expenditures**

2009-1      Late payment of invoices  
Status:      Resolved

**START ELEMENTARY**

**Revenues**

2009-1      Office receipts  
Status:      Resolved

2009-2      Dual control over receipts  
Status:      See finding 2010-1

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**START ELEMENTARY, CONTINUED**

**Expenditures**

2009-3      Cancellation of invoices  
Status:      Resolved

**DELHI ELEMENTARY**

**Cash and Cash Equivalents**

2009-1      Bank reconciliation error  
Status:      Resolved

2009-2      Old outstanding checks  
Status:      Resolved

**Revenues**

2009-3      Timely deposits  
Status:      Resolved

2009-4      Control over receipts  
Status:      Resolved

2009-5      Issuance of receipts  
Status:      Resolved

**Expenditures**

2009-6      Cancellation of invoices  
Status:      See finding 2010-1

**RICHLAND PARISH SCHOOL BOARD**  
**Rayville, Louisiana**

**SCHOOL ACTIVITY FUND**  
**STATUS OF PRIOR FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**MANGHAM HIGH SCHOOL**

**Cash and Cash Equivalents**

None

**Revenues**

None

**Expenditures**

None